

# HOUSE . . . . . No. 2911

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## The Commonwealth of Massachusetts

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PRESENTED BY:

**Robert P. Spellane**  
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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to Gateway Cities.

\_\_\_\_\_  
PETITION OF:

NAME:

|DISTRICT/ADDRESS:  
\_\_\_\_\_

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATIVE TO GATEWAY CITIES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 3A of chapter 23A of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after the definition of “Facility” the following definition:-

“Gateway city”, a municipality in the commonwealth, designated by the secretary of housing and economic development as such no later than January 31<sup>st</sup> of each year, which includes all of the following:- (a) a population in excess of 35,000; (b) median household income below the state average; (c) per capita income below the state average; and (d) percentage of the municipality’s population that have attained a bachelor’s degree or higher below the state average. Any municipality designated as a Gateway city, shall remain so designated for at least 3 consecutive years.

SECTION 2. Subsection (a) of section 38N of chapter 63 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting, after the 1<sup>st</sup> sentence, the following sentence:- A corporation subject to tax under this chapter which participates in a certified project, as defined in section 3A of chapter 23A, may take a credit against the excise imposed by

15 this chapter in an amount up to and including 25% of the cost of any property that qualifies for  
16 the credit allowed by section 31A if such property is within a designated Gateway city as defined  
17 in chapter 23A.

18 SECTION 3. The 1<sup>st</sup> paragraph of said subsection (a) of said section 38N of said chapter, as so  
19 appearing, is hereby further amended by adding the following sentence:- Any corporation,  
20 located within a designated Gateway city and entitled to a credit under this section for any  
21 taxable year, may transfer that credit to another corporation.